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9 Attorneys for USACM Liquidating Trust

10 **UNITED STATES BANKRUPTCY COURT**  
11 **DISTRICT OF NEVADA**

12 In re:

13 USA COMMERCIAL MORTGAGE COMPANY,  
14 USA CAPITAL REALTY ADVISORS, LLC,  
15 USA CAPITAL DIVERSIFIED TRUST DEED FUND,  
16 LLC,

17 USA CAPITAL FIRST TRUST DEED FUND, LLC,

18 USA SECURITIES, LLC,

Debtors.

19 **Affects:**

20  All Debtors  
21  USA Commercial Mortgage Company  
22  USA Capital Realty Advisors, LLC  
23  USA Capital Diversified Trust Deed Fund, LLC  
24  USA Capital First Trust Deed Fund, LLC  
25  USA Securities, LLC

26 Case No. BK-S-06-10725-LBR  
Case No. BK-S-06-10726-LBR  
Case No. BK-S-06-10727-LBR  
Case No. BK-S-06-10728-LBR  
Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under  
Case No. BK-S-06-10725 LBR

**Objection Of The USACM Liquidating Trust  
To Judd Robbins IRA, Retirement Accts INC  
CFBO's Claim Asserting Secured Status**

Hearing Date: October 15, 2007  
Hearing Time: 9:30 a.m.

19 Judd Robbins IRA, Retirement Accts INC CFBO filed Proof of Claim No. 10725-  
20 02564 against USA Commercial Mortgage Company ("USACM"). The Proof of Claim  
21 asserts a secured claim. The USACM Liquidating Trust (the "USACM Trust") hereby  
22 objects to Judd Robbins IRA, Retirement Accts INC CFBO's assertion that the claim is  
23 secured by a valid lien on USACM property and moves this Court, pursuant to 11 U.S.C.  
24 § 502 and Rule 3007 of the Federal Rules of Bankruptcy Procedure, for an order  
25 reclassifying Claim No. 10725-02564 as a general unsecured claim. The USACM Trust is  
26 not, by this filing, objecting at this time to any of the claims as unsecured claims or on

1 grounds that the claims were untimely filed, but reserves the right to do so. The basis for  
2 this Objection is fully explained in the USACM Liquidating Trust's Motion for Summary  
3 Judgment Regarding (1) Responses to the USACM Trust's First through Thirty-Third  
4 Omnibus Objections to Claims Asserting a Secured Status; (2) Responses to the USACM  
5 Trust's First through Third Omnibus Objections to Claims Asserting a Priority Status; And  
6 (3) Newly Alleged Secured And Priority Claims (the "Motion"), filed today. The  
7 USACM Trust will serve a copy of the Motion with this objection.

8 Dated: July 30, 2007.  
9

10 **LEWIS AND ROCA LLP**

11 By: /s/ RC (#6593)

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